

**IN THE UNITED STATES BANKRUPTCY COURT**  
**Southern District of Ohio**  
**Eastern Division**

<b>In the Matter of:</b>	}	
	}	Case No. 2:11-bk-58111
Michael Vasquez	}	
	}	Chapter 13
	}	
<b>Debtor(s)</b>	}	Judge C. Kathryn Preston

**OBJECTION TO PROOF OF CLAIM FILED BY OHIO DEPARTMENT OF**  
**TAXATION (CLAIM 20)**

Now comes the Debtor, Michael Vasquez, by and through Counsel, to object to the proof of claim of Ohio Department of Taxation, PO Box 530, Columbus, OH 43216 (Claim No. 20, filed on 01/19/2012) on the basis that the amount of the claim of \$9,712.49 exceeds the lawful obligation owed to the creditor and may include fees and charges not allowed by law. Specifically, the claim includes sales tax obligations for February, 2011, however the Debtor has paid the sales taxes for February, 2011, as shown by the attached receipts. Furthermore, the Debtor may be eligible for abatement of penalties and/or interest on some or all of the taxes under recent legislation mandating tax amnesty for certain taxes due and payable as of May 1, 2011.

Pursuant to Local Rule 9014 and Bankruptcy Rule 7034, the Debtor requests that Ohio Department of Taxation produce any and all documents in support of its claim, including without limitations, proof of payments, receipts, cancelled checks, etc. If Ohio Department of Taxation fails to produce documents, then Debtor specifically requests that the Court disallow the claim of Ohio Department of Taxation for any amounts in excess of the amount listed below, as scheduled by the Debtor on Schedule E regarding the taxes included in the claim filed by the Ohio Department of Taxation:

Document Page 2 of 6

Type	Period	Priority	Non-Priority	Total
------	--------	----------	--------------	-------

Income	12/31/2009	587.00		587.00
Income	12/31/2008	161.00	18.03	179.03
Income	12/31/2010	657.00		657.00
Commercial Activity	12/31/2009	51.45	17.50	68.95
Commercial Activity	12/31/2010	154.36	52.50	206.86
<b>TOTAL</b>		<b>1,610.81</b>	<b>70.00</b>	<b>1,698.84</b>

If the Ohio Department of Taxation disputes this Objection, then Debtor further requests that the matter be set for hearing after full discovery in accordance with Rule 9014 and Rules 7026, 7030, 7033, 7034 and 7036.

Respectfully submitted,

/s/Mina Nami Khorrami

Mina Nami Khorrami (0058350)

115 W. Main Street, Suite LL-50

Columbus, OH 43215

(614) 857-9590

(614) 304-0102/Fax

[mnkecf@mnk-law.com](mailto:mnkecf@mnk-law.com)

**NOTICE OF OBJECTION TO PROOF OF CLAIM FILED BY OHIO DEPARTMENT  
OF TAXATION (CLAIM 20)**

Debtor Michael Vasquez (hereinafter Debtor) has filed papers with the court to obtain OBJECTION TO PROOF OF CLAIM FILED BY OHIO DEPARTMENT OF TAXATION (CLAIM 20).

**Your rights may be affected.** You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. If you do not have an attorney, you may wish to consult one.

If you do not want the court to grant the relief sought in the OBJECTION TO PROOF OF CLAIM FILED BY OHIO DEPARTMENT OF TAXATION (CLAIM 20), then on or before **thirty (30) days from the date set forth in the certificate of service for the OBJECTION TO PROOF OF CLAIM FILED BY OHIO DEPARTMENT OF TAXATION (CLAIM 20)**, you must file with the court a response explaining your position by mailing your response by regular U.S. Mail to:

United States Bankruptcy Court  
Attn: Clerk  
170 North High Street  
Columbus, OH 43215

OR your attorney must file a response using the court's ECF System.

The court must **receive** your response on or before the above date.

You must also send a copy of your response either by 1) the court's ECF System or by 2) regular U.S. Mail to

United States Trustee's Office  
170 North High Street  
Columbus, OH 43215

and

Frank M. Pees, Trustee  
Standing Chapter 13 Trustee  
130 East Wilson Bridge Road  
Suite 200  
Worthington, OH 43085

and

Mina Nami Khorrami, Attorney at Law  
115 West Main Street, Suite LL-50  
Columbus, OH 43215

If you or your attorney do not take these steps, the court may decide that you do not oppose the relief sought in the OBJECTION TO PROOF OF CLAIM FILED BY OHIO DEPARTMENT OF TAXATION (CLAIM 20) and may enter an order granting that relief without further hearing or notice.

Dated: 02/06/2012

/s/Mina Nami Khorrami

Mina Nami Khorrami  
Attorney for Debtor

**CERTIFICATE OF SERVICE**

I hereby certify that on February 6, 2012, a copy of the foregoing OBJECTION TO PROOF OF CLAIM FILED BY OHIO DEPARTMENT OF TAXATION (CLAIM 20). was served on the following registered ECF participants, **electronically** through the court's ECF System at the email address registered with the court:.

U.S. Trustee

Frank M. Pees, Trustee

and on the following by **ordinary U.S. Mail** addressed to:

Michael Vasquez  
2990 Essington Drive  
Dublin, OH 43017

Ohio Attorney General  
Collection Enforcement  
150 E Gay Street, 21<sup>st</sup> Floor  
Columbus, OH 43215

Ohio Department of Taxation  
Attn: Rebecca Daum/Bankruptcy Division  
P.O. Box 530  
Columbus, OH 43266

/s/Mina Nami Khorrami  
Mina Nami Khorrami (0058350)  
Attorney for Debtor

# Transaction Confirmation and Receipt

**Company Name:** Michaels Trading Zone  
**Company ID:** \*\*\*\*\*2225

The following transactions will be sent to the respective agency that administers the service. Please note the session confirmation number when calling the OBG Help Desk (866-644-6468).

If your transaction(s) includes payment, please note that this confirmation acknowledges that payment instructions have been received, but it does not acknowledge that funds have been transferred from your account. Payment instructions may not be processed for reasons that include insufficient funds and prohibited or blocked payments. You should review your account statement to insure that funds have been transferred (settled). For ACH debit payments, settlement is projected to be two business days after the date of this confirmation (or the selected deferred payment date, if applicable). If the date falls on a weekend or holiday, settlement is projected to be two business days after the next business day. The actual settlement date is dependent upon the processing timelines of the agency and their bank.

If multiple agencies are being paid, payment instructions will be processed separately so you will see multiple entries on your account statements.

<b>Date/Time</b>	<b>6/9/2011 4:24 PM</b>
<b>Confirmation #</b>	<b>22089868</b>
<b>Receipt #</b>	<b>8322828</b>
<b>ACH Routing</b>	<b>041000124</b>
<b>ACH Account #</b>	<b>*****0212</b>

<b>Transaction</b>	<b>Defer Date</b>	<b>ACH</b>	<b>CC</b>	<b>CC Fee</b>
25-274280 - Sales Tax Amended UST-1 - 2/1/2011 to 2/28/2011	N/A	\$667.66	N/A	N/A

# Transaction Confirmation and Receipt

**Company Name:** Michaels Trading Zone  
**Company ID:** \*\*\*\*\*2225

The following transactions will be sent to the respective agency that administers the service. Please note the session confirmation number when calling the OBG Help Desk (866-644-6468).

If your transaction(s) includes payment, please note that this confirmation acknowledges that payment instructions have been received, but it does not acknowledge that funds have been transferred from your account. Payment instructions may not be processed for reasons that include insufficient funds and prohibited or blocked payments. You should review your account statement to insure that funds have been transferred (settled). For ACH debit payments, settlement is projected to be two business days after the date of this confirmation (or the selected deferred payment date, if applicable). If the date falls on a weekend or holiday, settlement is projected to be two business days after the next business day. The actual settlement date is dependent upon the processing timelines of the agency and their bank.

If multiple agencies are being paid, payment instructions will be processed separately so you will see multiple entries on your account statements.

<b>Date/Time</b>	<b>6/9/2011 4:27 PM</b>
<b>Confirmation #</b>	<b>22089935</b>
<b>Receipt #</b>	<b>8322850</b>
<b>ACH Routing</b>	<b>041000124</b>
<b>ACH Account #</b>	<b>*****0212</b>

<b>Transaction</b>	<b>Defer Date</b>	<b>ACH</b>	<b>CC</b>	<b>CC Fee</b>
49-012528 - Sales Tax Amended UST-1 - 2/1/2011 to 2/28/2011	N/A	\$445.78	N/A	N/A